

# INTERNAL AUDITOR

The Internal Audit Department's primary mission is to ensure that strong systems of internal control exist in all Spartanburg County financial systems and processes for the purpose of maintaining accountability of public funds and to minimize potential for fraudulent activity in such funds.

DEPT NUMBER: 1-9156	INTERNAL AUDITOR					
FUNDING SOURCE(S)	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 BUDGET	FY 2010/11 BUDGET	INC/DEC FY 11 - 10
General Fund	163,976	160,298	193,754	193,181	<b>194,879</b>	1,698
<b>EXPENDITURES</b>						
Personnel Services Expenditures	160,478	157,045	179,627	184,331	<b>185,779</b>	1,448
Operating Expenditures	2,937	3,253	13,680	8,850	<b>9,100</b>	250
Capital Outlay	561	0	447	0	<b>0</b>	0
Other Expenditures	0	0	0	0	<b>0</b>	0
<b>EXPENDITURE TOTAL</b>	<b>\$163,976</b>	<b>\$160,298</b>	<b>\$193,754</b>	<b>\$193,181</b>	<b>\$194,879</b>	<b>\$1,698</b>
<b>AUTHORIZED PERSONNEL</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>

## FY 2010/11 Budget Highlights & Initiatives

- There are no significant changes to the FY 2010/11 Adopted Operating Budget.

### Objectives:

- Ensure that internal audits are preformed efficiently and effectively and that audit reports are issued on a timely basis
- Ensure that problems brought to us by other departments are resolved in an effective and timely manner
- Ensure that all reports received from the County Fraud and Ethics Hotline are investigated by the appropriated personnel and concluded on by Internal Audit on a timely basis

Function or Division	Description	Percent of Budget
<b>Evaluations of Internal Control/Internal Audit</b>	Perform ongoing evaluations of County's internal control structures with respect to financial systems and processes/Perform internal audits of County departments based on risk-based audit plan	50%
<b>External Audit Support</b>	Provide schedules, information and technical expertise to external auditors to aid them in their performance of external and special audits	30%
<b>Department Support</b>	Provide technical expertise to County departments by recommending strong internal control practices, developing accounting processes and solving accounting and financial related problems	10%
<b>Fraud Hotline Management</b>	Manage incident reports phoned in to County Fraud Hotline and perform investigations when necessary	10%